

**OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA**  
**9, DEEN DAYAL UPADHYAY MARG, NEW DELHI-110124**

**No:414/AB/04-19/2025**

**Dated: 30.05.2025**

**“CLARIFICATION –1”**

**Subject: Expression of Willingness for Engagement of Firms of Chartered Accountants for Audit of Financial Statements of Autonomous, Local and other Bodies, received for audit during July 2025 to March 2027**

**Reference: Proposal for inviting Expression of Willingness No. AB/04-19/2025 Dated 27.05.2025**

In reference of the above subject and the proposal inviting Expression of Willingness from Chartered Accountant Firms on C&AG Website Dated 27.05.2025 for audit of the financial statements of Autonomous, Local & Other Bodies received during July 2025 to March 2027. In this regard, following clarifications are issued for the CA firms:

<b>Sl. No.</b>	<b>Subject</b>	<b>Para No. / Point No</b>	<b>Clarification</b>
1	Definition of term “Station” in case of Delhi and eligibility of CA firms for audit of CABs marked against Delhi station.	Annexure B & B(a)	The station mentioned as Delhi in Annexure B & B(a) may be considered as including the adjoining cities of Faridabad, Gururgram, Ghaziabad, Noida & Greater Noida. The CA firms which have their Head Office or Branch Office(s) in these cities would be eligible for forwarding their willingness of engagement for audit of CABs included under the clusters marked against the Delhi station in Annexure B(a). The firms, however, can apply for any ‘one’ station / city where it has a Head Office or a Branch Office.
2	Performance Guarantee	Point No. 8 of Annexure C	The willing CA firms may mention against Para 8 of Annexure C that they would furnish the Performance Security of the prescribed amount at the time of signing up the draft agreement with the respective Field Audit Office.
3	Points scored in empanelment for 2024-25	Point No. 12 of Annexure C	Response of “NA” may be filled in Point No. 12 of Annexure C.
4	Whether the CA firms has to submit separate EOW for different Stations	Para No. 5 of ‘Procedure for submission of proposal’	The willing CA firms are expected to apply for any ‘one’ station / city where it has a Head Office or a Branch Office.

**Sd/-**  
**(Jahangir Inamdar)**  
**Principal Director (AB)**